

1 **WEST VALLEY CITY, UTAH**

2 **ORDINANCE NO. 09-06**

3
4 Draft Date: 02/11/2009

5 Date Adopted: 02/24/2009

6 Date Effective: 03/02/2009

7 **AN ORDINANCE ENACTING SECTIONS 3-10-1300P THROUGH**
8 **3-10-1305 OF TITLE 3 OF THE WEST VALLEY CITY**
9 **MUNICIPAL CODE IN ORDER TO ESTABLISH AN AUDIT**
10 **REVIEW COMMITTEE.**

11
12 **WHEREAS**, West Valley City engages independent auditors to conduct an annual audit of its
13 financial statements; and

14 **WHEREAS**, the West Valley City Council desires to expand its oversight of the audit
15 procurement and monitoring from the selection of the independent auditor to the resolution of audit
16 findings; and

17 **WHEREAS**, the City Council wishes to establish an Audit Review Committee to provide that
18 oversight and to serve as a communications link between the independent auditor and the City Council;
19 and

20 **NOW, THEREFORE, BE IT ORDAINED** by the City Council of West Valley City, Utah, as
21 follows:

22 **Section 1. Repealer.** Any provision of the West Valley City Municipal Code found to be in
23 conflict with this Ordinance is hereby repealed.

24 **Section 2. Enactment.** Sections 3-10-1300P through 3-10-1305 of Title 3 of the West
25 Valley City Municipal Code are hereby enacted to read as follows:

26
27 **CHAPTER 3-10**
28 **ADMINISTRATIVE ADVISORY ORGANIZATIONS**

29 Sections:

30 3-10-1300P Part 13 – Audit Review Committee.
31 3-10-1301. Members.
32 3-10-1302. Duties.
33 3-10-1303. Length of Terms.
34 3-10-1304. Officers.
35 3-10-1305. Funds.

3-10-1300P PART 13 - AUDIT REVIEW COMMITTEE

3-10-1301. MEMBERS.

The City Manager is hereby authorized to create an Audit Review Committee composed of five members. The members shall be appointed by the City Manager, with the advice and consent of the City Council. The Audit Review Committee shall be composed of two member of the City Council, a City staff member, a finance director from another municipality or public organization, and a member of the community with related experience and expertise. Preference will be given to persons with accounting or auditing experience, background or expertise.

3-10-1302. DUTIES.

Duties of the Audit Review Committee shall include the following:

(1) Recommend to the Council an independent firm of certified public accountants to perform the annual audit of the City

(2) Analyze and report to the Council significant findings in the annual audit report and make recommendations regarding such findings

(3) Make recommendations, if any, to the Council regarding the following financial documents:

(a) Annual financial statements,

(b) Management letter submitted by the independent auditor, and

(c) Response to management letter submitted by city staff

(4) Perform such other related duties and the City Manager may direct.

3-10-1303. LENGTH OF TERMS.

The terms of the Audit Review Committee members shall be three years and all members terms shall run concurrently. The City Manager, with the advice and consent of the City Council, may reappoint members for additional terms. The City Manager, with the advice and consent of the City Council, may fill any vacancies on the Committee for the remainder of the existing term.

3-10-1304. OFFICERS.

The City Manager shall annually appoint one member of the Audit Review Committee to serve as chairperson.

3-10-1305. FUNDS.

It is not the intent of the City Council that the Audit Review Committee collect or disburse funds, or in any manner operate a budget. However, should it become necessary to collect or disburse funds or establish a budget, as determined by the City Manager, such funds shall be collected and disbursed and such budget shall be operated under the direction of the City Manager, within established accounting and budget procedures as provided by state law and City ordinance.

Section 3. Severability. If any provision of this Ordinance is declared to be invalid by a court of competent jurisdiction, the remainder shall not be affected thereby.

Section 4. Effective Date. This Ordinance shall take effect immediately upon posting in the manner required by law.

PASSED and APPROVED this 24th day of February, 2009.

WEST VALLEY CITY

MAYOR

ATTEST:

CITY RECORDER